I CLAIM:

- 1. An insulating material formed between conductive elements in an integrated circuit, comprising a polysiloxane network incorporating carbon-silicon bonding and having a dielectric constant of less than about 3.3.
- 2. The insulating material of Claim 1, having a dielectric constant of less than about 3.2.
- 3. The insulating material of Claim 1, having a carbon content of between about 5% and 20% relative to a silicon content.
- 4. The insulating material of Claim 1, wherein the conductive elements comprise metal runners.
 - An integrated circuit, comprising:
 a first conductive element providing a first electrical path of the circuit;
 a second conductive element providing a second electrical path of the circuit;
 and

a unitary insulating layer directly contacting and sandwiched between the first and second conductive elements, the insulating layer comprising polysiloxane incorporating carbon therein and having a dielectric constant of less than about 3.5.

- 6. The integrated circuit of Claim 5, wherein the insulating layer has a dielectric constant of less than about 3.3.
- 7. The integrated circuit of Claim 6, wherein the first and second conductive elements are metal runners.
- 8. The integrated circuit of Claim 6, wherein the first and second conductive elements are transistor active areas within a semiconductor substrate.
- 9. The integrated circuit of Claim 8, wherein the insulating layer comprises a sidewall spacer.
- 10. The integrated circuit of Claim 9, wherein the first conductive element is a transistor gate electrode and the second conductive element is a contact to a transistor active area.